

MCTC & ARS Differences

Administration - The provisions are substantially similar.

STATE ARS	MODEL CITY TAX CODE
The State does not. Auditor/Supervisor discretion	The Model Code requires management approval to assess penalties .
The regulations for the State are a separate document.	The Model Code includes all of the regulations.
The State is later than this.	The State and Model Code due dates are the same, but the Model Code provides that taxes are not delinquent until the start of the first full month after they are due.
The State does not.	In the comparison of gross receipts in the State and gross income in the Model Code, the Model Code specifically includes reduction of or forgiveness of indebtedness .
The State allows an accounting allowance.	The Model Code does not provide for such an allowance.
The State's reporting thresholds for quarterly and annual fillers are: 1. Quarterly \$500.00 – 1,250.00 in tax. 2. Annually \$500.00 or less in tax.	The Model Code reporting thresholds for quarterly and annual fillers are: 1. Quarterly \$5,000 B 50,000 in taxable activity. 2. Annually Less than \$5,000 in taxable activity.
State allows consolidated filing.	The Model Code does not.
Proprietary clubs have greater exemptions under the State.	The Model Code taxes certain clubs if income from non-club related activities exceed 15% .

Definitions

STATE ARS § 42-5001	MODEL CITY TAX CODE Sec 100
The State has put them throughout the code within each classification.	The Model Code has placed all definitions in the same section.
The State is not as detailed.	The Model Code defines broker and provides examples of when a broker is subject to the tax.
The definition of person in the State does not include broker or the Federal Government.	The Model Code definition states that a person shall be considered a distinct and separate person from any general or limited partnership or joint venture or other

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	association with which such person is affiliated. <u>A subsidiary corporation shall be considered a separate person from its parent corporation for purposes of taxation of transactions with its parent corporation.</u> The State does not specify this.
A.R.S. § 42-5013 addresses partnerships and how tax liability will be determined.	The Model Code does not address this.

Advertising

STATE / SB1220 ARS § 42-5001	MODEL CITY TAX CODE Sec 405
The State does not tax this category. SB1220 will create a Municipal tax classification for the imposition of City taxes.	The Model Code uses the old State language. The cities/towns can elect not to tax this category by selecting Local Option G.

Amusements

STATE ARS § 42-5073	MODEL CITY TAX CODE Sec 410
	The Model Code also includes jukeboxes, batting & driving ranges and animal rides.
	Local Option H taxes health spas, fitness centers, dance studios and rental of premises for sports, athletic or other health-related activities or instruction per-event or long-term including membership fees.
Green fees taxable	Golf green fees taxable unless Local Option J chosen.
The State exempts membership to health/fitness establishments or a private recreational establishment.	The cities also exempt this unless Local Option H is selected.
The State exempts wagering activities except under A.R.S. § 5-111.(Horse and dog racing)	The Model Code does not exempt this activity.
The State exempts membership fees that provide for the right to use a transient lodging recreation establishment or private recreational establishment that includes golf, tennis and racquet courts for 28 days or	The Model Code does not specifically exempt this activity.

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Construction

STATE ARS § 42-5075 Prime Contracting STATE ARS § 42-5076 Owner Builder	MODEL CITY TAX CODE Sec 415 Prime Contracting Sec 416 Speculative Builders Sec 417 Owner Builders
The State treats the installation of window coverings (drapes, mini-blinds, etc.) as contracting .	The Model Code treats it as retail with the installation charge as retail service labor. (EXCEPT TUCSON)
The State provides an exemption for construction in a military reuse zone.	The Model Code provides no exemption except under Local Option D. No cities/towns currently use this option. However, Local Option K exempts construction on Ft. Huachuca. Sierra Vista has chosen this option.
Manufactured Housing remains under prime contracting activity.	See manufactured Housing sec 427
The State has no specific section for speculative builders . The State allows a land deduction from prime contracting for fair market value of improved land.	The Model Code Sec. 416 covers Speculative Builders . It excludes the prior value for reconstruction contracting. No land deduction is allowed unless Local Option M or N is chosen. (Cost or Fair Market Value)
The State imposes a tax upon owner-builders who within 24 months after improvements are complete, installs additional improvements upon property. The basis of this tax is the value added by the additional improvements.	The Model Code has provisions to address this situation under Speculative Builders and Owner Builders .
The State allows no credit for Owner Builders	The Model Code Sec. 417 allows credit of taxes paid on purchases of tangible personal property incorporated into a structure. Also for taxes paid by the Construction Contractor, Speculative Builder or Owner Builder on the gross income derived from improvements to real property.
The State makes no distinction.	The Model Code defines " independent functional utility " and when replacement of an item is retail or contracting activity.
The State has a bonding requirement for the payment of taxes for out-of-state contractors doing business in the state for less than one year.	The Model Code has no similar requirement.
The State interpretation allows for a contractor to form two related companies: construction co. and marketing co. to structure transactions in order to minimize state tax liability.	The Model Code has no similar interpretation at this time. Sale is taxed per Sec 220 and Sec 416.
The State exempts contracting income from constructing a qualified environmental technology manufacturing , producing or processing facility that produces solar and other reusable energy products.	The Model Code provides no similar exemption.

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The State taxes contractors installing offsite infrastructure.	The Model Code does not tax offsite contractor unless a land deduction is given a fair market value Local Option N.
Exempts construction of a lake facility development in a commercial enhancement reuse district.	The Model Code provides no similar exemption.
The State does not have a similar provision.	The Model Code Section 595 imposes a tax on taxpayers that foreclose or acquire recently improved real property through a trustee sale and subsequently resell the property.
The State has no similar provision.	The Model Code allows cities/towns the option of placing a moratorium on taxes following annexation for construction activities and rental of real property for commercial purposes by choosing Local Option C.
The State exempts machinery and equipment sold to a person engaged in the commercial production of livestock, livestock products or agricultural, horticultural, viticultural or floricultural crops or products in this state and that is used directly and primarily to prevent, monitor, control or reduce air, water or land pollution.	The Model Code does not provide this exemption.

Feed at Wholesale

STATE	MODEL CITY TAX CODE Sec 420
The State repealed the feed classification in 1994.	The Model Code exempts feed but also has an option (Local Option P) to tax.

Hotel & Transient Occupancy

STATE ARS ARS § 42-5070	MODEL CITY TAX CODE Sec 441 Sec 447
The State has a single transient lodging category.	Most cities have both a hotel tax and a transient lodging tax . Forty-eight municipalities use the option for a transient lodging tax by choosing Model Option 6. (Bed Tax)
	Tucson has a per bed charge (occupied)
The State exempts bed and breakfasts consisting of 4 or fewer units of an	The Model Code provides no similar exemption.

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owner-occupied residential home together with furnishing no more than a breakfast meal, to transient lodgers at no more than 50% average annual occupancy rate.	
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Jet Fuel Sales

STATE ARS § 42-5351 thru 42-5354	MODEL CITY TAX CODE Sec 422
The State taxes jet fuel sales. Flat rate per gallon; SB1220 will not allow the City companion tax on jet fuel sales imposed by the Cities.	The Model Code does not tax jet fuel unless Local Option LL is selected
The State taxes only the first ten million gallons of jet fuel sold. It also exempts sales to commercial airlines when used on flights which originate in this state and whose first outbound destination is outside of the United States .	Under Local Option LL, the Model Code taxes all sales/purchases of jet fuel. No gallon limit.

Job Printing

STATE ARS § 42-5066	MODEL CITY TAX CODE Sec 425
The State has a deduction for job printing for items distributed without consideration in connection with the publication of a newspaper or magazine.	The Model Code has an exemption for job printing of newspapers, periodicals, publications, for a person who is subject to this tax or an equivalent excise tax if they are properly licensed under the publishing classification. Model Option 3 imposes the tax on job printing for publishers that distribute the publication without charge.
The State allows an exemption for use outside the state if the vendor ships or delivers the material outside the state regardless of where title passes.	The Model Code has an exemption, but the transaction must meet the requirements under the definition of out-of-state sales unless Local Option MM, which mirrors the state language, is selected.
The State issued TPR 94-2 which clarifies taxability of printing plates, micro-graphics and photo reproduction depending on final ownership.	The Model Code taxes as job printing.

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Manufactured Buildings

STATE	MODEL CITY TAX CODE Sec 457
The State taxes this activity under its prime contracting classification.	As of 1995. The Model Code taxes the sale of new manufactured buildings at the dealer location, and sales of used manufactured buildings are not taxable

Membership Camping

STATE ARS § 42-5077	MODEL CITY TAX CODE
Certain membership fees to Arizona residents are exempted under the State.	There is no similar provision in the Model Code.

Mining

STATE ARS § 42-5075 & 42-5201	MODEL CITY TAX CODE Sec. 432
Non-metalliferous (includes oil, natural gas, limestone, etc.) mining is taxed under A.R.S. 42-5075. Metalliferous mining is taxed under Severance A.R.S. 42-5201.	Both types of mining are taxed under this section. The State has imposed a maximum rate on the municipalities of 0.1% on this classification.
The State taxes sand and gravel operations under mining.	The Model Code taxes such operations under the retail classification.

Publishing

STATE ARS § 42-5065	MODEL CITY TAX CODE Sec 435
The State has deducted advertising from the tax base.	The Model Code taxes local advertising under the publishing classification. This classification includes definitions for Location of Publication, Subscription Income, Circulation and Allocation of Taxes Between Cities/Towns.
The State exempts the sales of magazines, periodicals or other publications by this state to encourage tourist travel.	The Model Code does not exempt these publications.
The State allocates tax to the county where the newspaper, magazine or other periodical or publication is published .	The Model Code allocates gross income from publication based on circulation where distribution occurs in more than one city or town.

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Rental Occupancy pre-December 1, 1967 Leases

STATE ARS § 42-5404	MODEL CITY TAX CODE Sec 440
The State does not tax residential rental occupancy but it did tax commercial.	The Model Code does not impose a rental occupancy tax, but there is a local option (Local Option Q) which does impose the tax on both residential and commercial leases

Rental of Real Property

STATE ARS § 42-5069	MODEL CITY TAX CODE Sec 445
The State does not tax residential rental. Has 0% tax rate on commercial rental. Some Counties tax commercial rentals. SB1220 provides a tax classification for municipal city taxes upon residential rental and licensing for use of commercial property.	The Model Code taxes rental, leasing or licensing for use of commercial and residential property located within the city/town limits, although there are options to exempt this activity also included in the Model Code.
The State exempts rentals between affiliated corporations if 80% ownership exists.	The Model Code taxes affiliated corporations unless Local Option T is selected.
Taxes one unit of commercial rental	The Model Code considers lessors of one unit of commercial property to be engaged in business and subject to tax, unless a city/town chooses Local Option R. Local Option M exempts all commercial leases.
	The Model Code exempts rentals to non-profit primary health care facilities, unless a city/town chooses Model Option 4 which <i>allows</i> the tax.
	The Model Code exempts 3 lodging units or less unless Model Option 5A is chosen which exempts 2 units or less or Model Option 5B is chosen which taxes all units .
The State allows a deduction for utility charges passed on to the lessee.	The Model Code includes in the tax base charges for utilities passed on to the lessee unless individual utility meters are installed.
Other exemptions in the State not allowed by the Model Code: <ul style="list-style-type: none"> Leasing or renting real property used for agricultural purposes under either of the following circumstances: <ul style="list-style-type: none"> The lease or rental is between family members, trusts, estates, corporations, partnerships, joint ventures or 	

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<p>similar entities, or any combination thereof, if the individuals or at least eighty per cent of the beneficiaries share a family relationship.</p> <ul style="list-style-type: none"> • The lessor leases or rents real property used for agricultural purposes under no more than three leases or rental agreements. • Leasing, renting or granting the right to use real property to vendors or exhibitors or industry association which is a qualifying organization pursuant to section 513(d)(3)(C) for a period not to exceed twenty-one days in connection with an event. <p>Leasing or renting a transportation facility.</p>	
The State does not tax licensing for use. SB1220 provides for a municipal tax classification for licensing for use of commercial property.	The Model Code taxes licensing agreements.
The State taxes the owner of the property Unless lessee subleases the property, if the lessee is engaged in the business of commercial lease classification or transient lodging classification	The Model Code taxes the person leasing or licensing to the tenant in possession. Tax liability lies with entity closest to the tenant. Broker/manager liable for tax.
The State has an exemption for leases of real property to a licensed nursing care facility.	The Model Code does not include this exemption.

Rental of Tangible Personal Property

STATE ARS § 42-5071	MODEL CITY TAX CODE Sec 450
The State taxes leases at the site of the lessor.	The Model Code taxes long term leases (180 days or more) based on the location of the lessee. The Model Code taxes long-term vehicle leases (24 months or more) based on the location of the dealership .
The State does not tax coin operated laundries .	The Model Code exempt coin operated laundries unless a city/town selects Model Option 7.
The State has no such exemption.	The Model Code exempts joint pole usage in furnishing utilities.
<p>Other exemptions to the State that are not allowed by the Model Code:</p> <ul style="list-style-type: none"> • The leasing or renting of tangible personal property by a parent corporation to a subsidiary corporation if 80% or more is owned or by a subsidiary corporation to another subsidiary of the same parent corporation if taxes were paid from the initial 	

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<p>sale of the tangible personal property.</p> <ul style="list-style-type: none"> • The leasing or renting of semi-trailers manufactured in Arizona. • The leasing or renting of tangible personal property for incorporation into or comprising any part of a qualified environmental technology facility. • The leasing or renting of aircraft, flight simulators or similar training equipment to students or staff by nonprofit, accredited educational institutions. • The amount received from leasing of solar energy devices. <p>The leasing of new alternative fuel vehicles and equipment that is installed in a conventional motor vehicle to convert the vehicle to operate on an alternative fuel.</p>	
The State does not tax licensing for use .	The Model Code does.
Federal Government taxed at 50%.	Federal Government taxed at 100%.

Restaurants and Bars

STATE ARS § 42-5074	MODEL CITY TAX CODE Sec 455
The State gives deductions to sales by congressionally chartered veterans organizations , churches, fraternal benefit societies and other non-profits.	The Model Code does not have specific language for all of these organizations, but they give a similar deduction to 501(c) non-profits that would cover most of these same organizations.
The State has an exemption for sales of prepared food to be consumed in a prison or similar facility.	The Model Code has no such exemption.

Retail

STATE ARS § 42-5061	MODEL CITY TAX CODE Sec 460 & Sec 465
No similar provision is in the State.	The Model Code provides the ability with Local Option V to tax big-ticket purchases at a lower rate.(2-tier)
The State exempts sales of food for home consumption . SB1220 will	The Model Code exempts food for home consumption but also includes a Model

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establish a municipal tax classification for the sale of food.	Option 2 for cities and towns to tax food
The State exempts the sale of textbooks , by any bookstore, that are required by a state university or community college.	The Model Code taxes such sales, but an exemption is allowed under Local Option Z
The State exempts the sale of neat animals, horses, asses, sheep, ratites, swine or goats used or to be used as breeding or production stock , including sales of breeding or ownership shares in such animals used for breeding or production.	Under the Model Code all of these areas are exempt, unless Model Option 10 is chosen, except for neat animals and to exempt them Local Option W must be chosen.
The State exempts fertilizer, fungicides, seed treating chemicals and other similar chemicals purchased by persons continuing in the business of farming, ranching, or feeding livestock, poultry or ratites.	The Model Code exempts fertilizer, fungicides, seed treating chemicals and other similar chemicals purchased by persons continuing in the business of farming, ranching, or feeding livestock, poultry or ratites unless Model Option 10 is chosen.
The State exempts food provided by a restaurant without monetary charge to its employees.	The Model Code under Local Option AA provides the same exemption.
The State exempts sales of food or drink and accessories to a public school district .	The Model Code exemption includes these items and more .
The State does not provide this exemption.	The Model Code taxes tangible personal property destroyed by stress testing for purposes of development engineering, information or quality control, UNLESS Local Option CC chosen.
Magazines and other publications by the State to encourage tourist travel are exempt from the State.	The Model Code does not exempt these items.
The State allows the purchaser of motor vehicles to take possession of the vehicle and drive it out of the State if the purchaser's State of residence imposes a tax and does not allow for reciprocity and the non-resident obtains a 30-day non-resident registration. See reciprocity list.	The Model Code requires delivery of vehicle to take place out-of-state.
The State exempts sales of motor vehicles to enrolled members of Indian tribes that reside on reservations established for that tribe.	The Model Code exempts any retail sales to Native Americans or tribal councils provided the order is solicited and placed from the reservation , delivery is made to the reservation, and the payment originates from the reservation.
The State exempts the sale of new semi-trailers manufactured in Arizona.	The Model Code does not provide this exemption.
The State exempts new machinery and equipment consisting of tractors, tractor-drawn implements, self-powered implements, machinery and equipment that are necessary for extracting milk, and for cooling milk and livestock, and drip irrigation lines used for commercial production of agricultural, horticultural, viticultural and floricultural crops and products in this state.	The Model Code offers the option to exempt under Local Option A.
The State exempts machinery, equipment, technology or related supplies that are only useful to assist a person who is physically disabled as defined in A.R.S. § 46-191, has a developmental disability as defined in A.R.S. §	The Model Code would exempt these items to the extent they qualify under the exemption for prosthetics.

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36-551 or has a head injury as defined in A.R.S. § 41-3201, to be more independent and functional.	
The State exempts the sale of paper machine clothing to a paper manufacturer.	The Model Code provides no such specific exemption.
The State exempts coal, petroleum, coke, natural gas, virgin fuel oil and electricity sold to an environmental technology manufacturer , producer or processor.	The Model Code does not have a similar exemption.
The State exempts overhead materials or other tangible personal property that is used in performing a contract between the United States government and a manufacturer, modifier, assembler or repairer. This includes property used in performing a subcontract with a government contractor who is a manufacturer, modifier, assembler or repairer, to which title passes to the government under the terms of the contract or subcontract. Also included are sales of overhead materials or other tangible personal property to a manufacturer, modifier, assembler or repairer if the gross proceeds of sales or gross income derived from the property by the manufacturer, modifier, assembler or repairer will be exempt.	The Model Code does not provide this exemption.
No determination for out-of-city sales exists in the State Statute.	The Model Code defines out-of-city sales using three criteria : 1 Transfer of title and possession occur outside of the city. 2 Inventory sales item was taken from is outside of the city. 3 Order is recd from business whose permanent location is outside of the city
The State out-of-state retail sales exemption is allowed if the purchase is delivered by the seller to the purchaser outside the state .	The city/town also requires that the order be placed from outside the state in order for the sale to be exempt, except for the sale of motor vehicles.
The State exempts food sales to a regularly organized private, parochial, or charter schools. SB1220 will establish a municipal tax classification for the sale of food.	The Model Code does not provide this exemption.
The State allows a retailer who is a street or sidewalk vendor and who uses a pushcart, mobile facility, motor vehicle or other such conveyance to sell food for home consumption that is exempt. SB1220 will establish a municipal tax classification for the sale of food.	The Model Code does not specifically state this for cities which exempt food for home consumption. The Model Code states that they are considered restaurants when selling in public areas or at entertainment or sports or similar events.
The State exempts sales of machinery, equipment, materials and other tangible personal property used directly and predominantly to construct a qualified environmental technology manufacturing , producing or processing facility.	The Model Code does not provide this exemption.
The State exempts sales of implants used as growth promotants and injectable medicines, not otherwise exempt, for livestock or poultry owned by or in possession of persons who are engaged in producing livestock,	These items may fall under vitamins or items prescribed or recommended by a veterinarian, livestock or plants for farming and to that extent are exempt under the Model Code.

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poultry, or livestock or poultry products or who are engaged in feeding livestock or poultry commercially.	
The State exempts equipment that is installed in a conventional motor vehicle to convert the vehicle to operate on an alternative fuel , as defined in A.R.S. § 43-1026.	No similar exemption exists under the Model Code for equipment to convert. New vehicles sales are exempt.
The State considers the total amount of gross income, gross receipts or gross proceeds of sales for nuclear fuel to be the value of the purchase price of uranium oxide used in producing the fuel.	The Model Code does not provide this exemption.
Motion picture production companies and commercial advertisers are allowed a refund under the State if they produce one or more motion pictures or commercial advertisements in the State.	No similar refund exists in the Model Code.

Severance/Timbering and other Extraction

STATE § 42-5202	MODEL CITY TAX CODE Sec. 430
Under the State, timbering and other extraction is classified under severance tax.	Under the Model Code, it is included under Timbering and other Extraction.
The State places a limit of \$2.13 per 1000 board feet for Ponderosa Pine and \$1.51 per 1000 board feet for all other species.	The Model Code does not have this limitation.

Telecommunications

STATE ARS § 42-5064	MODEL CITY TAX CODE Sec 470
The State exempts user common line charges and carrier access charges. 47 Code Fed. Reg. Sec. 69.104(a) and 69.105(a).	The Model Code does not provide this exemption.
The State does not allow this credit.	The Model Code provides for a franchise fee offset against tax under the Model Code, but there is a Model Option #11 that deletes this offset.
The State exempts this. (ARS 42-5064)	The Model Code taxes cable television charges . (Exempt under Local Option DD)
The State is silent on this.	The Model code defines nexus for mobile telecommunications services.
The State specifically taxes directory publishing under telecommunications.	The Model Code would tax this activity under advertising.

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The State is silent on this.	The Model Code taxes alarm monitoring and access fees to a telecommunication network.
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Use Tax

STATE ARS § 42-5151 thru 42-5165	MODEL CITY TAX CODE Sec 601 thru 660
The State imposes a use tax. SB1220 will allow for the imposition of use tax by cities under 42-6051 with significant limitations.	The Model Code offers this as Model Option 15.
The state has no similar exemption.	Under Local Option JJ, the Model Code allows an exemption for any tangible personal property used/stored by the city .
The State taxes jet fuel purchases. SB1220 will not allow for the tax upon jet fuel purchases by a municipality.	The Model Code does not tax jet fuel unless Local Option LL is selected, which was adopted by Mesa.
The State taxes only the first ten million gallons of jet fuel used or consumed within Arizona. It also exempts sales to commercial airlines when used on flights which originate in this state and whose first outbound destination is outside of the United States .	Under Local Option LL, the Model Code taxes all sales/purchases of jet fuel. No gallon limit.
No similar provision is in the State.	The Model Code provides the ability with Local Option V to tax big-ticket purchases at a lower rate.
The State exempts tangible personal property that is or directly becomes an ingredient or component part of cards used as prescription plan identification cards .	The Model Code has no such exemption.
The State specifically includes purchases from a utility business under its levy of use tax.	The Model Code does not specifically include utilities under use tax.
The State exempts purchases of up to \$200 per person per month made by an individual at retail outside the continental limits of the United States for the individual's own personal use and enjoyment.	The Model Code does not give such an exemption. The Model Code does allow a \$1,000.00 personal use exemption .
The State requires retailers making substantial and recurring sales into Arizona to collect and remit use tax.	The Model Code makes no such requirement.

Utilities

STATE ARS § 42-5063	MODEL CITY TAX CODE Sec 480
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The State has no similar provision.	The Model Code offers a tax credit offset for franchise fees paid unless Model Option 13 is selected
There is no similar provision in the State.	Cities/towns may tax utility users that are not within the city/town limits unless they are within the boundaries of another municipality by choosing Local Option GG.
1998 legislation changed the electric utility language to allow for a use tax on out-of-state suppliers .	No similar amendment has been made to the Model Code.
The State exempts utility sales to an environmental technology manufacturer, producer or processor .	The Model Code does not have this exemption.

Jet Fuel Sales/Use Tax

STATE ARS § 42-5352	MODEL CITY TAX CODE Sec 422 & 610(f)
The State taxes only the first ten million gallons of jet fuel sold. It also exempts sales to commercial airlines when used on flights which originate in this state and whose first outbound destination is outside of the United States .	Under Local Option LL, the Model Code taxes all sales/purchases of jet fuel. No gallon limit.
The State taxes only the first ten million gallons of jet fuel used or consumed within Arizona. It also exempts sales to commercial airlines when used on flights which originate in this state and whose first outbound destination is outside of the United States .	Under Local Option LL, the Model Code taxes all sales/purchases of jet fuel. No gallon limit.

Miscellaneous Differences

STATE ARS/SB1220	MODEL CITY TAX CODE
SB1220 will make all Cities “Program” cities.	“Non-Program” Cities administer processing/collections/audit functions in-house.
ADOR will administer Accounts Receivable Balances.	“Non-Program” Cities administer licensing/processing/collections/audit functions in-house.
ADOR will administer Collection programs.	“Non-Program” Cities administer licensing/processing/collections/audit functions in-house.
ADOR will administer Audit programs.	“Non-Program” Cities administer licensing/processing/collections/audit functions in-house.
ADOR will administer Licensing programs.	“Non-Program” Cities administer licensing/processing/collections/audit functions in-house.
ADOR will administer processing of returns. Civil Penalties.	“Non-Program” Cities administer licensing/processing/collections/audit functions

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